

February 15, 2011

The Honorable Judge Robert E. Gerber
United States Bankruptcy Judge
United States Bankruptcy Court for the Southern District of New York
One Bowling Green
New York, NY 10004

Re: Statement concerning the Notice of Debtors 147th Omnibus Objection to Claims
(Claims for Equity Interests)

I object that my claim may be reclassified as an equity interest claim. I feel that General Motors fraudulently misrepresented the viability of their company to me.

General Motors must have known that the viability of the company was deteriorating months, possibly years, before filing for bankruptcy. I feel that General Motors knew that its stock would eventually be worthless, and rather than notify me or take action to protect me from loss, they chose to keep the GM common stock fund as an integral part of the 401(k) pension plan. It is my belief that due to fraud and misrepresentation that my claim should not be reclassified as equity interest. The result would be unjust and inequitable. GM committed a grievous wrong to me and I must be made whole.

The funds were held in the General Motors 401(k) pension plan that I participated in as an employee of General Motors for 30 years.

My claim number is 63648 and the amount of my claim is \$1,648,995.40.

Sincerely,

Dale R. Spirnak

Dale R. Spirnak
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